

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
AFFIRMATIVE ACTION
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$1,815,140			\$1,815,140
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
EQUIPMENT DEPRECIATION	12,345		12,345	
GENERAL CITYWIDE SERVICES	35,586	370	35,956	
F&A ADMINISTRATIVE SERVICES	21,245	4,419	25,664	
F&A INFORMATION SERVICES	12,288	1,458	13,746	
F&A PROCUREMENT SERVICES	4,533	1,423	5,956	
F&A TAX AND REVENUE	6,447	989	7,436	
F&A FINANCIAL SERVICES	11,267	1,449	12,716	
AFFIRMATIVE ACTION		271	271	
MAYOR'S OFFICE - EXECUTIVE		3,052	3,052	
HUMAN RESOURCES		16,521	16,521	
CONTROLLER'S OFFICE		23,165	23,165	
LEGAL DEPT.		8,562	8,562	
CITY SECRETARY'S OFFICE		3,533	3,533	
CITY COUNCIL		17,390	17,390	
BUILDING SERVICES		7,005	7,005	
CONVENTION/ENTERTAIN. RENTAL		21,503	21,503	
Total allocated additions:	103,711	111,110	214,821	214,821
Total to be allocated:	\$1,918,851	\$111,110		\$2,029,961
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City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
AFFIRMATIVE ACTION
Schedule of costs to be
allocated by function

	Total General & admn		EMPLOYEE RELATI	CONTRACT COMPLI
Wages & benefits				

SALARIES & WAGES	\$1,179,477	\$418,471	\$85,695	\$675,311
FRINGE BENEFITS	289,984	74,423	20,141	195,420
Other expense and cost				

SUPPLIES	54,687	13,508	2,927	38,252
OTHER CHARGES	290,992	91,482	42,990	156,520
CAPITAL OUTLAY				
Departmental				
Expenditures	1,815,140	597,884	151,753	1,065,503
Functional cost	1,815,140	597,884	151,753	1,065,503
Additions: 1st				
Others	103,711	103,711		
Reallocate admin		(701,595)	87,467	614,128
Allocable costs	1,918,851		239,220	1,679,631
1st Allocation	1,918,851		239,220	1,679,631
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Additions: 2nd				
Others	111,110	111,110		
Reallocate admin		(111,110)	13,852	97,258
Allocable costs	111,110		13,852	97,258
2nd Allocation	111,110		13,852	97,258
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City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
AFFIRMATIVE ACTION
Schedule of costs to be
allocated by function

Detail page 108
Schedule 10.003
FISCAL 2001
(continued)

	Total General & admin	EMPLOYEE RELATI	CONTRACT COMPLI
Total allocated	\$2,029,961	\$253,072	\$1,776,889
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City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
AFFIRMATIVE ACTION
Detail allocation of
EMPLOYEE RELATI

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	39	0.170	\$407		\$407		\$407
F&A ADMIN SVCS	123	0.536	1,283		1,283		1,283
F&A INFORM. SVCS	97	0.422	1,012		1,012		1,012
F&A PROCUREMENT	79	0.344	824		824		824
F&A TAX & REVENUE	59	0.257	615		615		615
F&A FINANCIAL SE	40	0.174	417		417		417
AFFIRMATIVE ACT	26	0.113	271		271		271
MAYOR-EXECUTIVE	61	0.265	636		636	38	674
HUMAN RESOURCES	59	0.257	615		615	36	651
CONTROLLER	86	0.374	897		897	53	950
LEGAL	199	0.867	2,075		2,075	123	2,198
CITY SECRETARY	14	0.061	146		146	9	155
CITY COUNCIL	97	0.422	1,012		1,012	60	1,072
MUN COURTS-ADMIN	421	1.835	4,391		4,391	259	4,650
HEALTH ADMIN	147	0.640	1,533		1,533	91	1,624
PLANNING ADMIN	51	0.222	532		532	31	563
PW & ENG. ADMIN	17	0.074	177		177	10	187
BUILDING SVCS	275	1.198	2,868		2,868	169	3,037
PW ECRE. ADMIN	16	0.069	167		167	10	177
HOUSING ADMIN	57	0.248	594		594	35	629
MUN COURTS-JUSTI	87	0.379	907		907	54	961
POLICE	7,347	32.031	76,625		76,625	4,528	81,153
FIRE	3,778	16.471	39,402		39,402	2,329	41,731
PW & ENG. OTHER	217	0.946	2,263		2,263	134	2,397
PW FLEET MGT/118	99	0.431	1,033		1,033	61	1,094
PW TRAFF CON/224	758	3.304	7,906		7,906	467	8,373
PW DRAIN MGT/227	310	1.351	3,233		3,233	191	3,424
PW PUB UTIL./701	2,316	10.097	24,155		24,155	1,427	25,582
PW ECRE. DESIGN	106	0.462	1,106		1,106	65	1,171
PW ECRE. CONSTRU	129	0.562	1,345		1,345	80	1,425
PW ECRE. REAL ES	29	0.148	304		304	18	322
SOLID WASTE MGMT	648	2.825	6,758		6,758	399	7,157
AVIATION	1,090	4.752	11,368		11,368	672	12,040
HOUSING/COM. DEV	58	0.252	605		605	36	641

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
AFFIRMATIVE ACTION
Detail allocation of
EMPLOYEE RELATI

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
LIBRARY	679	2.960	\$7,082		\$7,082	\$419	\$7,501
PARKS & RECREAT	1,304	5.685	13,600		13,600	804	14,404
HEALTH/HUMAN SVS	1,377	6.003	14,361		14,361	849	15,210
CONVENTION/ENTER	85	0.370	887		887	52	939
INSURANCE MGMT	5	0.021	52		52	3	55
CABLE TV (208)	12	0.052	125		125	7	132
9-1-1 (218)	57	0.248	594		594	35	629
PLANNING & DEV	83	0.361	866		866	51	917
P/D.SIGN ADM 210	31	0.135	323		323	19	342
P/D.BLDG INS 214	263	1.146	2,743		2,743	162	2,905
HEALTH BENEF-888	35	0.152	365		365	22	387
WORKERS' COMPENS	36	0.156	375		375	22	397
LEGAL-PROPERTY &	35	0.152	365		365	22	387
Subtotal	22,937	100.000	239,220		239,220	13,852	253,072
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Total	22,937	100.000	\$239,220		\$239,220	\$13,852	\$253,072
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(A) Alloc basis: Number of Employees

Source: Human Resources Department

AFFIRMATIVE ACTION

Detail allocation of

CONTRACT COMPLI

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	5	1.176	\$19,760		\$19,760		\$19,760
F&A ADMIN	1	0.235	3,952		3,952		3,952
PW & ENG. ADMIN	307	72.240	1,213,288		1,213,288	71,261	1,284,549
POLICE	6	1.411	23,712		23,712	1,393	25,105
FIRE	20	4.705	79,041		79,041	4,642	83,683
SOLID WASTE MGMT	3	0.705	11,856		11,856	696	12,552
AVIATION	52	12.235	205,508		205,508	12,070	217,578
LIBRARY	5	1.176	19,760		19,760	1,161	20,921
PARKS & RECREAT	11	2.588	43,473		43,473	2,553	46,026
HEALTH/HUMAN SVS	1	0.235	3,952		3,952	232	4,184
CONVENTION/ENTER	14	3.294	55,329		55,329	3,250	58,579
Subtotal	425	100.000	1,679,631		1,679,631	97,258	1,776,889
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Total	425	100.000	\$1,679,631		\$1,679,631	\$97,258	\$1,776,889
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(A) Alloc basis: Number of Contracts Awarded

Source: Affirmative Action Department

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
AFFIRMATIVE ACTION
Departmental Cost
Allocation Summary

	Total	EMPLOYEE RELATI	CONTRACT COMPLI
GEN CITYWIDE SVC	\$19,760		\$19,760
F&A ADMIN	4,359	407	3,952
F&A ADMIN SVCS	1,283	1,283	
F&A INFORM. SVCS	1,012	1,012	
F&A PROCUREMENT	824	824	
F&A TAX & REVENUE	615	615	
F&A FINANCIAL SE	417	417	
AFFIRMATIVE ACT	271	271	
MAYOR-EXECUTIVE	674	674	
HUMAN RESOURCES	651	651	
CONTROLLER	950	950	
LEGAL	2,198	2,198	
CITY SECRETARY	155	155	
CITY COUNCIL	1,072	1,072	
MUN COURTS-ADMIN	4,650	4,650	
HEALTH ADMIN	1,624	1,624	
PLANNING ADMIN	563	563	
PW & ENG. ADMIN	1,284,736	187	1,284,549
BUILDING SVCS	3,037	3,037	
PW ECRE. ADMIN	177	177	
HOUSING ADMIN	629	629	
MUN COURTS-JUSTI	961	961	
POLICE	106,258	81,153	25,105
FIRE	125,414	41,731	83,683
PW & ENG. OTHER	2,397	2,397	
PW FLEET MGT/118	1,094	1,094	
PW TRAFF CON/224	8,373	8,373	
PW DRAIN MGT/227	3,424	3,424	
PW PUB UTIL./701	25,582	25,582	
PW ECRE. DESIGN	1,171	1,171	
PW ECRE. CONSTRU	1,425	1,425	
PW ECRE. REAL ES	322	322	
SOLID WASTE MGMT	19,709	7,157	12,552
AVIATION	229,618	12,040	217,578
HOUSING/COM. DEV	641	641	

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
AFFIRMATIVE ACTION
Departmental Cost
Allocation Summary

	Total	EMPLOYEE RELATI	CONTRACT COMPLI
LIBRARY	\$28,422	\$7,501	\$20,921
PARKS & RECREAT	60,430	14,404	46,026
HEALTH/HUMAN SVS	19,394	15,210	4,184
CONVENTION/ENTER	59,518	939	58,579
INSURANCE MGMT	55	55	
CABLE TV (208)	132	132	
9-1-1 (218)	629	629	
PLANNING & DEV	917	917	
P/D.SIGN ADM 210	342	342	
P/D.BLDG INS 214	2,905	2,905	
HEALTH BENEF-888	387	387	
WORKERS' COMPENS	397	397	
LEGAL-PROPERTY &	387	387	
Direct Billed			
Total	\$2,029,961	\$253,072	\$1,776,889
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FY2003 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

MAYOR'S OFFICE - EXECUTIVE

NATURE AND EXTENT OF SERVICES

There are two divisions in the Mayor's Office: Executive and Affirmative Action. The latter is presented on Schedule 10.

The Executive Division provides support to the Mayor as Chief Executive of the City. The staff responds to telephone calls and correspondence from the citizens; provides information and assistance on City service delivery; oversees preparation of the weekly Council agenda; and assists the Mayor in appointments to boards and commissions. The costs are allocated as follows:

- * City Administration - The number of employees is the basis for allocating the costs associated with managing City departments, coordinating service delivery, budget preparation and reviewing and maintaining operational control of the City.

- * Citizens' Assistance - The number of complaints is the basis for allocating the costs associated with responding to citizen complaints and inquiries on service delivery.

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
MAYOR'S OFFICE - EXECUTIVE
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$2,299,327			\$2,299,327
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
BUILDING DEPRECIATION	248,658		248,658	
EQUIPMENT DEPRECIATION	15,160		15,160	
GENERAL CITYWIDE SERVICES	215,188	2,230	217,418	
F&A ADMINISTRATION	193,733	158,038	351,771	
F&A ADMINISTRATIVE SERVICES	161,222	34,420	195,642	
F&A INFORMATION SERVICES	148,590	73,985	222,575	
F&A PROCUREMENT SERVICES	10,506	3,320	13,826	
F&A TAX AND REVENUE	8,205	1,259	9,464	
F&A FINANCIAL SERVICES	22,582	2,906	25,488	
AFFIRMATIVE ACTION	636	38	674	
MAYOR'S OFFICE - EXECUTIVE		7,160	7,160	
HUMAN RESOURCES		14,912	14,912	
CONTROLLER'S OFFICE		46,448	46,448	
LEGAL DEPT.		295,493	295,493	
CITY SECRETARY'S OFFICE		7,140	7,140	
CITY COUNCIL		35,146	35,146	
BUILDING SERVICES		1,582,929	1,582,929	
CONVENTION/ENTERTAIN. RENTAL		175,441	175,441	
POLICE. RECORDS		135,295	135,295	
Total allocated additions:	1,024,480	2,576,160	3,600,640	3,600,640
Total to be allocated:	\$3,323,807	\$2,576,160		\$5,899,967
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City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
MAYOR'S OFFICE - EXECUTIVE
Schedule of costs to be
allocated by function

Total General & admn	CITY ADMINISTRA	CITIZENS' ASSIS	
Wages & benefits			

SALARIES & WAGES	\$1,645,837	\$1,308,311	\$337,526
FRINGE BENEFITS	364,940	279,349	85,591
Other expense and cost			

SUPPLIES	39,962	35,325	4,637
OTHER CHARGES	248,588	239,507	9,081
CAPITAL OUTLAY			
Departmental			
Expenditures	2,299,327	1,862,492	436,835
Functional cost	2,299,327	1,862,492	436,835
Additions: 1st			
Others	1,024,480	1,024,480	
Reallocate admin	(1,024,480)	829,845	194,635
Allocable costs	3,323,807	2,692,337	631,470
1st Allocation	3,323,807	2,692,337	631,470

Additions: 2nd			
Others	2,576,160	2,576,160	
Reallocate admin	(2,576,160)	2,086,731	489,429
Allocable costs	2,576,160	2,086,731	489,429
2nd Allocation	2,576,160	2,086,731	489,429

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
MAYOR'S OFFICE - EXECUTIVE
Schedule of costs to be
allocated by function

Detail page 117
Schedule 11.003
FISCAL 2001
(continued)

	Total General & admn	CITY ADMINISTRA	CITIZENS' ASSIS
Total allocated	\$5,899,967	\$4,779,068	\$1,120,899
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City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
MAYOR'S OFFICE - EXECUTIVE
Detail allocation of
CITY ADMINISTRA

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	39	0.170	\$4,578		\$4,578		\$4,578
F&A ADMIN SVCS	123	0.536	14,438		14,438		14,438
F&A INFORM. SVCS	97	0.422	11,386		11,386		11,386
F&A PROCUREMENT	79	0.344	9,273		9,273		9,273
F&A TAX & REVENUE	59	0.257	6,925		6,925		6,925
F&A FINANCIAL SE	40	0.174	4,695		4,695		4,695
AFFIRMATIVE ACT	26	0.113	3,052		3,052		3,052
MAYOR-EXECUTIVE	61	0.265	7,160		7,160		7,160
HUMAN RESOURCES	59	0.257	6,925		6,925	5,493	12,418
CONTROLLER	86	0.374	10,095		10,095	8,007	18,102
LEGAL	199	0.867	23,359		23,359	18,528	41,887
CITY SECRETARY	14	0.061	1,643		1,643	1,303	2,946
CITY COUNCIL	97	0.422	11,386		11,386	9,031	20,417
MUN COURTS-ADMIN	421	1.835	49,417		49,417	39,197	88,614
HEALTH ADMIN	147	0.640	17,255		17,255	13,686	30,941
PLANNING ADMIN	51	0.222	5,986		5,986	4,748	10,734
PW & ENG. ADMIN	17	0.074	1,995		1,995	1,583	3,578
BUILDING SVCS	275	1.198	32,279		32,279	25,603	57,882
PW ECRE. ADMIN	16	0.069	1,878		1,878	1,490	3,368
HOUSING ADMIN	57	0.248	6,691		6,691	5,307	11,998
MUN COURTS-JUSTI	87	0.379	10,212		10,212	8,100	18,312
POLICE	7,347	32.031	862,388		862,388	684,032	1,546,420
FIRE	3,778	16.471	443,460		443,460	351,745	795,205
PW & ENG. OTHER	217	0.946	25,471		25,471	20,203	45,674
PW FLEET MGT/118	99	0.431	11,621		11,621	9,217	20,838
PW TRAFF CON/224	758	3.304	88,974		88,974	70,573	159,547
PW DRAIN MGT/227	310	1.351	36,388		36,388	28,862	65,250
PW PUB UTIL./701	2,316	10.097	271,851	(78,416)	193,435	215,628	409,063
PW ECRE. DESIGN	106	0.462	12,442		12,442	9,869	22,311
PW ECRE. CONSTRU	129	0.562	15,142		15,142	12,010	27,152
PW ECRE. REAL ES	29	0.148	3,403		3,403	2,700	6,103
SOLID WASTE MGMT	648	2.825	76,062		76,062	60,331	136,393
AVIATION	1,090	4.752	127,944		127,944	101,483	229,427
HOUSING/COM. DEV	58	0.252	6,808		6,808	5,400	12,208

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
MAYOR'S OFFICE - EXECUTIVE
Detail allocation of
CITY ADMINISTRA

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
LIBRARY	679	2.960	\$79,701		\$79,701	\$63,217	\$142,918
PARKS & RECREAT	1,304	5.685	153,063		153,063	121,407	274,470
HEALTH/HUMAN SVS	1,377	6.003	161,632		161,632	128,204	289,836
CONVENTION/ENTER	85	0.370	9,977		9,977	7,914	17,891
INSURANCE MGMT	5	0.021	587		587	466	1,053
CABLE TV (208)	12	0.052	1,409		1,409	1,117	2,526
9-1-1 (218)	57	0.248	6,691		6,691	5,307	11,998
PLANNING & DEV	83	0.361	9,743		9,743	7,728	17,471
P/D.SIGN ADM 210	31	0.135	3,639		3,639	2,886	6,525
P/D.BLDG INS 214	263	1.146	30,871		30,871	24,486	55,357
HEALTH BENEF-888	35	0.152	4,108		4,108	3,259	7,367
WORKERS' COMPENS	36	0.156	4,226		4,226	3,352	7,578
LEGAL-PROPERTY &	35	0.152	4,108		4,108	3,259	7,367
Subtotal	22,937	100.000	2,692,337	(78,416)	2,613,921	2,086,731	4,700,652

Direct Billed				78,416	78,416		78,416
Total	22,937	100.000	\$2,692,337		\$2,692,337	\$2,086,731	\$4,779,068
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(A) Alloc basis: Number of Employees

Source: Human Resources Department

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
MAYOR'S OFFICE - EXECUTIVE
Detail allocation of
CITIZENS' ASSIS

Detail page 120
Schedule 11.005
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	28,251	56.990	\$359,881		\$359,881		\$359,881
F&A ADMIN	320	0.645	4,076		4,076		4,076
F&A TAX & REVBNE	286	0.576	3,643		3,643		3,643
HUMAN RESOURCES	638	1.287	8,127		8,127	15,075	23,202
LEGAL	398	0.802	5,070		5,070	9,404	14,474
CITY SECRETARY	409	0.825	5,210		5,210	9,664	14,874
MUN COURTS-ADMIN	296	0.597	3,771		3,771	6,994	10,765
PW & ENG. ADMIN	935	1.886	11,911		11,911	22,092	34,003
BUILDING SVCS	23	0.046	293		293	543	836
MUN COURTS-JUSTI	109	0.219	1,389		1,389	2,575	3,964
POLICE	1,700	3.429	21,656		21,656	40,167	61,823
FIRE	428	0.863	5,452		5,452	10,113	15,565
PW & ENG. OTHER	1,808	3.647	23,032		23,032	42,719	65,751
PW TRAFF CON/224	1,466	2.957	18,675		18,675	34,639	53,314
PW DRAIN MGT/227	780	1.573	9,936		9,936	18,430	28,366
PW PUB UTIL./701	2,703	5.452	34,433		34,433	63,866	98,299
PW ECRB. CONSTRU	622	1.268	7,923		7,923	14,696	22,619
SOLID WASTE MGMT	2,769	5.585	35,273		35,273	65,426	100,699
AVIATION	162	0.326	2,064		2,064	3,828	5,892
HOUSING/COM. DEV	1,403	2.830	17,872		17,872	33,150	51,022
LIBRARY	99	0.199	1,261		1,261	2,339	3,600
PARKS & RECREAT	831	1.676	10,586		10,586	19,635	30,221
HEALTH/HUMAN SVS	1,462	2.949	18,624		18,624	34,544	53,168
CONVENTION/ENTER	39	0.078	497		497	921	1,418
PLANNING & DEV	1,501	3.027	19,121		19,121	35,466	54,587
P/D.BLDG INS 214	133	0.268	1,694		1,694	3,143	4,837
Subtotal	49,571	100.000	631,470		631,470	489,429	1,120,899
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Total	49,571	100.000	\$631,470		\$631,470	\$489,429	\$1,120,899
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(A) Alloc basis: Number of Complaints

Source: Citizens' Assistance Division

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
MAYOR'S OFFICE - EXECUTIVE
Departmental Cost
Allocation Summary

	Total	CITY ADMINISTRA	CITIZENS' ASSIS
GEN CITYWIDE SVC	\$359,881		\$359,881
F&A ADMIN	8,654	4,578	4,076
F&A ADMIN SVCS	14,438	14,438	
F&A INFORM. SVCS	11,386	11,386	
F&A PROCUREMENT	9,273	9,273	
F&A TAX & REVENUE	10,568	6,925	3,643
F&A FINANCIAL SE	4,695	4,695	
AFFIRMATIVE ACT	3,052	3,052	
MAYOR-EXECUTIVE	7,160	7,160	
HUMAN RESOURCES	35,620	12,418	23,202
CONTROLLER	18,102	18,102	
LEGAL	56,361	41,887	14,474
CITY SECRETARY	17,820	2,946	14,874
CITY COUNCIL	20,417	20,417	
MUN COURTS-ADMIN	99,379	88,614	10,765
HEALTH ADMIN	30,941	30,941	
PLANNING ADMIN	10,734	10,734	
PW & ENG. ADMIN	37,581	3,578	34,003
BUILDING SVCS	58,718	57,882	836
PW ECRE. ADMIN	3,368	3,368	
HOUSING ADMIN	11,998	11,998	
MUN COURTS-JUSTI	22,276	18,312	3,964
POLICE	1,608,243	1,546,420	61,823
FIRE	810,770	795,205	15,565
PW & ENG. OTHER	111,425	45,674	65,751
PW FLEET MGT/118	20,838	20,838	
PW TRAFF CON/224	212,861	159,547	53,314
PW DRAIN MGT/227	93,616	65,250	28,366
PW PUB UTIL./701	507,362	409,063	98,299
PW ECRE. DESIGN	22,311	22,311	
PW ECRE. CONSTRU	49,771	27,152	22,619
PW ECRE. REAL ES	6,103	6,103	
SOLID WASTE MGMT	237,092	136,393	100,699
AVIATION	235,319	229,427	5,892
HOUSING/COM. DEV	63,230	12,208	51,022

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
MAYOR'S OFFICE - EXECUTIVE
Departmental Cost
Allocation Summary

	Total	CITY ADMINISTRA	CITIZENS' ASSIS
LIBRARY	\$146,518	\$142,918	\$3,600
PARKS & RECREAT	304,691	274,470	30,221
HEALTH/HUMAN SVS	343,004	289,836	53,168
CONVENTION/ENTER	19,309	17,891	1,418
INSURANCE MGMT	1,053	1,053	
CABLE TV (208)	2,526	2,526	
9-1-1 (218)	11,998	11,998	
PLANNING & DEV	72,058	17,471	54,587
P/D.SIGN ADM 210	6,525	6,525	
P/D.BLDG INS 214	60,194	55,357	4,837
HEALTH BENEF-888	7,367	7,367	
WORKERS' COMPENS	7,578	7,578	
LEGAL-PROPERTY &	7,367	7,367	
Direct Billed	78,416	78,416	
Total	\$5,899,967	\$4,779,068	\$1,120,899
	=====	=====	=====

FY2003 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

HUMAN RESOURCES DEPARTMENT

NATURE AND EXTENT OF SERVICES

The Personnel Department provides citywide personnel services and support, including recruitment/selections, health benefits, workers' compensation, safety, wage and salary administration, employee relations and assistance, training and records administration. The costs are allocated as follows:

- * Selection - The number of selections is the basis for allocating costs associated with the recruiting and selecting employees for positions.

- * Personnel Services - The number of employees is the basis for allocating costs associated with the overall policy direction on human resource management issues, personnel classification issues, wage and salary administration, records administration, and employee relations.

- * Testing for Classified Employees - The number of classified employees is the basis for allocating costs associated with designing and administering tests for selection and promotion of classified positions.

- * Training - The number of employees trained is the basis for allocating costs associated with designing and conducting training sessions.

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
HUMAN RESOURCES
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$3,379,819			\$3,379,819
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
EQUIPMENT DEPRECIATION	55,292		55,292	
GENERAL CITYWIDE SERVICES	107,504	1,123	108,627	
F&A ADMINISTRATIVE SERVICES	77,591	16,145	93,736	
F&A INFORMATION SERVICES	233,582	29,176	262,758	
F&A PROCUREMENT SERVICES	33,593	12,969	46,562	
F&A TAX AND REVENUE	12,058	1,850	13,908	
F&A FINANCIAL SERVICES	57,732	7,429	65,161	
AFFIRMATIVE ACTION	615	36	651	
MAYOR'S OFFICE - EXECUTIVE	15,052	20,568	35,620	
HUMAN RESOURCES		29,633	29,633	
CONTROLLER'S OFFICE		118,787	118,787	
LEGAL DEPT.		307,032	307,032	
CITY SECRETARY'S OFFICE		18,358	18,358	
CITY COUNCIL		90,367	90,367	
BUILDING SERVICES		15,895	15,895	
CONVENTION/ENTERTAIN. RENTAL		22,150	22,150	
Total allocated additions:	593,019	691,518	1,284,537	1,284,537
Total to be allocated:	\$3,972,838	\$691,518		\$4,664,356
	=====	=====		=====

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
HUMAN RESOURCES
Schedule of costs to be
allocated by function

	Total	General & admin	SELECTION	PERSONNEL SVCS	CLASSIFIED TEST	TRAINING
Wages & benefits						

SALARIES & WAGES	\$1,981,405	\$364,927	\$689,873	\$576,060	\$162,347	\$188,198
FRINGE BENEFITS	496,028	95,443	171,677	141,247	44,350	43,311
Other expense and cost						

SUPPLIES	78,993	40,326	7,865	20,709	4,139	5,954
OTHER CHARGES	823,393	630,427	14,400	139,463	13,917	25,186
CAPITAL OUTLAY						
Departmental						
Expenditures	3,379,819	1,131,123	883,815	877,479	224,753	262,649
Functional cost	3,379,819	1,131,123	883,815	877,479	224,753	262,649
Additions: 1st						
Others	593,019	593,019				
Reallocate admin		(1,724,142)	677,647	672,789	172,325	201,381
Allocable costs	3,972,838		1,561,462	1,550,268	397,078	464,030
1st Allocation	3,972,838		1,561,462	1,550,268	397,078	464,030
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Additions: 2nd						
Others	691,518	691,518				
Reallocate admin		(691,518)	271,790	269,842	69,116	80,770
Allocable costs	691,518		271,790	269,842	69,116	80,770
2nd Allocation	691,518		271,790	269,842	69,116	80,770
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City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
HUMAN RESOURCES
Schedule of costs to be
allocated by function

	Total	General & admin	SELECTION	PERSONNEL SVCS	CLASSIFIED TEST	TRAINING
Total allocated	\$4,664,356 =====		\$1,833,252 =====	\$1,820,110 =====	\$466,194 =====	\$544,800 =====

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
HUMAN RESOURCES
Detail allocation of
SELECTION

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	133	3.149	\$49,177		\$49,177		\$49,177
AFFIRMATIVE ACT	37	0.876	13,681		13,681		13,681
MAYOR-EXECUTIVE	16	0.378	5,916		5,916		5,916
HUMAN RESOURCES	43	1.018	15,899		15,899		15,899
CONTROLLER	24	0.568	8,874		8,874	1,633	10,507
LEGAL	33	0.781	12,202		12,202	2,246	14,448
CITY SECRETARY	4	0.094	1,479		1,479	272	1,751
CITY COUNCIL	65	1.539	24,034		24,034	4,423	28,457
MUN COURTS-ADMIN	122	2.888	45,110		45,110	8,302	53,412
PW & ENG. ADMIN	960	22.744	354,962		354,962	65,329	420,291
BUILDING SVCS	67	1.586	24,773		24,773	4,559	29,332
MUN COURTS-JUSTI	8	0.189	2,958		2,958	544	3,502
POLICE	364	8.619	134,590		134,590	24,770	159,360
FIRE	239	5.659	88,371		88,371	16,264	104,635
SOLID WASTE MGMT	236	5.588	87,261		87,261	16,060	103,321
AVIATION	388	9.187	143,464		143,464	26,403	169,867
HOUSING/COM. DEV	29	0.686	10,723		10,723	1,973	12,696
LIBRARY	209	4.949	77,278		77,278	14,222	91,500
PARKS & RECREAT	728	17.238	269,179		269,179	49,540	318,719
HEALTH/HUMAN SVS	422	9.992	156,035		156,035	28,717	184,752
CONVENTION/ENTER	23	0.544	8,504		8,504	1,565	10,069
PLANNING & DEV	73	1.728	26,992		26,992	4,968	31,960
Subtotal	4,223	100.000	1,561,462		1,561,462	271,790	1,833,252
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Total	4,223	100.000	\$1,561,462		\$1,561,462	\$271,790	\$1,833,252
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Selections

Source: Human Resources Department

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
HUMAN RESOURCES
Detail allocation of
PERSONNEL SVCS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	39	0.170	\$2,636		\$2,636		\$2,636
F&A ADMIN SVCS	123	0.536	8,313		8,313		8,313
F&A INFORM. SVCS	97	0.422	6,556		6,556		6,556
F&A PROCUREMENT	79	0.344	5,339		5,339		5,339
F&A TAX & REVENUE	59	0.257	3,988		3,988		3,988
F&A FINANCIAL SE	40	0.174	2,704		2,704		2,704
AFFIRMATIVE ACT	26	0.113	1,757		1,757		1,757
MAYOR-EXECUTIVE	61	0.265	4,123		4,123		4,123
HUMAN RESOURCES	59	0.257	3,988		3,988		3,988
CONTROLLER	86	0.374	5,813		5,813	1,038	6,851
LEGAL	199	0.867	13,450		13,450	2,402	15,852
CITY SECRETARY	14	0.061	946		946	169	1,115
CITY COUNCIL	97	0.422	6,556		6,556	1,171	7,727
MUN COURTS-ADMIN	421	1.835	28,455		28,455	5,082	33,537
HEALTH ADMIN	147	0.640	9,935		9,935	1,774	11,709
PLANNING ADMIN	51	0.222	3,447		3,447	616	4,063
PW & ENG. ADMIN	17	0.074	1,149		1,149	205	1,354
BUILDING SVCS	275	1.198	18,587		18,587	3,320	21,907
PW ECRE. ADMIN	16	0.069	1,081		1,081	193	1,274
HOUSING ADMIN	57	0.248	3,853		3,853	688	4,541
MUN COURTS-JUSTI	87	0.379	5,880		5,880	1,050	6,930
POLICE	7,347	32.031	496,570		496,570	88,688	585,258
FIRE	3,778	16.471	255,348		255,348	45,605	300,953
PW & ENG. OTHER	217	0.946	14,667		14,667	2,619	17,286
PW FLEET MGT/118	99	0.431	6,691		6,691	1,195	7,886
PW TRAFF CON/224	758	3.304	51,232		51,232	9,150	60,382
PW DRAIN MGT/227	310	1.351	20,952		20,952	3,742	24,694
PW PUB UTIL./701	2,316	10.097	156,534	(201,312)	(44,778)	27,957	(16,821)
PW ECRE. DESIGN	106	0.462	7,164		7,164	1,280	8,444
PW ECRE. CONSTRU	129	0.562	8,719		8,719	1,557	10,276
PW ECRE. REAL ES	29	0.148	1,958		1,958	353	2,311
SOLID WASTE MGMT	648	2.825	43,797		43,797	7,822	51,619
AVIATION	1,090	4.752	73,671		73,671	13,158	86,829
HOUSING/COM. DEV	58	0.252	3,920		3,920	700	4,620

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
HUMAN RESOURCES
Detail allocation of
PERSONNEL SVCS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
LIBRARY	679	2.960	\$45,892		\$45,892	\$8,196	\$54,088
PARKS & RECREAT	1,304	5.685	88,135		88,135	15,741	103,876
HEALTH/HUMAN SVS	1,377	6.003	93,069		93,069	16,622	109,691
CONVENTION/ENTER	85	0.370	5,745		5,745	1,026	6,771
INSURANCE MGMT	5	0.021	338		338	60	398
CABLE TV (208)	12	0.052	811		811	145	956
9-1-1 (218)	57	0.248	3,853		3,853	688	4,541
PLANNING & DEV	83	0.361	5,610		5,610	1,002	6,612
P/D.SIGN ADM 210	31	0.135	2,095		2,095	374	2,469
P/D.BLDG INS 214	263	1.146	17,776		17,776	3,175	20,951
HEALTH BENEF-888	35	0.152	2,366		2,366	422	2,788
WORKERS' COMPENS	36	0.156	2,433		2,433	435	2,868
LEGAL-PROPERTY &	35	0.152	2,366		2,366	422	2,788
Subtotal	22,937	100.000	1,550,268	(201,312)	1,348,956	269,842	1,618,798

Direct Billed				201,312	201,312		201,312
Total	22,937	100.000	\$1,550,268		\$1,550,268	\$269,842	\$1,820,110
=====							

(A) Alloc basis: Number of Employees

Source: Human Resources Department

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan

HUMAN RESOURCES

Detail allocation of
CLASSIFIED TEST

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE	5,431	61.970	\$246,067		\$246,067	\$42,831	\$288,898
FIRE	3,333	38.030	151,011		151,011	26,285	177,296
Subtotal	8,764	100.000	397,078		397,078	69,116	466,194
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Total	8,764	100.000	\$397,078		\$397,078	\$69,116	\$466,194
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Classified Employees

Source: Human Resources Department

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
HUMAN RESOURCES
Detail allocation of
TRAINING

Detail page 131
Schedule 12.007
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	25	2.917	\$13,536		\$13,536		\$13,536
AFFIRMATIVE ACT	2	0.233	1,083		1,083		1,083
MAYOR-EXECUTIVE	9	1.050	4,873		4,873		4,873
HUMAN RESOURCES	18	2.100	9,746		9,746		9,746
CONTROLLER	2	0.233	1,083		1,083	201	1,284
LEGAL	5	0.583	2,707		2,707	503	3,210
CITY SECRETARY	2	0.233	1,083		1,083	201	1,284
CITY COUNCIL	2	0.233	1,083		1,083	201	1,284
MUN COURTS-ADMIN	34	3.967	18,410		18,410	3,420	21,830
PW & ENG. ADMIN	237	27.662	128,327		128,327	23,839	152,166
BUILDING SVCS	70	8.168	37,902		37,902	7,041	44,943
POLICE	20	2.333	10,829		10,829	2,012	12,841
FIRE	33	3.850	17,868		17,868	3,319	21,187
SOLID WASTE MGMT	9	1.050	4,873		4,873	905	5,778
AVIATION	3	0.350	1,624		1,624	302	1,926
HOUSING/COM. DEV	6	0.700	3,249		3,249	604	3,853
LIBRARY	24	2.800	12,995		12,995	2,414	15,409
PARKS & RECREAT	118	13.768	63,892		63,892	11,869	75,761
HEALTH/HUMAN SVS	193	22.520	104,502		104,502	19,413	123,915
CONVENTION/ENTER	14	1.633	7,580		7,580	1,408	8,988
PLANNING & DEV	31	3.617	16,785		16,785	3,118	19,903
Subtotal	857	100.000	464,030		464,030	80,770	544,800
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Total	857	100.000	\$464,030		\$464,030	\$80,770	\$544,800
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(A) Alloc basis: Number of Employees Trained

Source: Human Resources Department

City of Houston, Texas
 FY 2003 Full Cost Alloc. Plan
 HUMAN RESOURCES
 Departmental Cost
 Allocation Summary

	Total	SELECTION	PERSONNEL SVCS	CLASSIFIED TEST	TRAINING
F&A ADMIN	\$65,349	\$49,177	\$2,636		\$13,536
F&A ADMIN SVCS	8,313		8,313		
F&A INFORM. SVCS	6,556		6,556		
F&A PROCUREMENT	5,339		5,339		
F&A TAX & REVENUE	3,988		3,988		
F&A FINANCIAL SE	2,704		2,704		
AFFIRMATIVE ACT	16,521	13,681	1,757		1,083
MAYOR-EXECUTIVE	14,912	5,916	4,123		4,873
HUMAN RESOURCES	29,633	15,899	3,988		9,746
CONTROLLER	18,642	10,507	6,851		1,284
LEGAL	33,510	14,448	15,852		3,210
CITY SECRETARY	4,150	1,751	1,115		1,284
CITY COUNCIL	37,468	28,457	7,727		1,284
MUN COURTS-ADMIN	108,779	53,412	33,537		21,830
HEALTH ADMIN	11,709		11,709		
PLANNING ADMIN	4,063		4,063		
PW & ENG. ADMIN	573,811	420,291	1,354		152,166
BUILDING SVCS	96,182	29,332	21,907		44,943
PW ECRE. ADMIN	1,274		1,274		
HOUSING ADMIN	4,541		4,541		
MUN COURTS-JUSTI	10,432	3,502	6,930		
POLICE	1,046,357	159,360	585,258	288,898	12,841
FIRE	604,071	104,635	300,953	177,296	21,187
PW & ENG. OTHER	17,286		17,286		
PW FLEET MGT/118	7,886		7,886		
PW TRAFF CON/224	60,382		60,382		
PW DRAIN MGT/227	24,694		24,694		
PW PUB UTIL./701	(16,821)		(16,821)		
PW ECRE. DESIGN	8,444		8,444		
PW ECRE. CONSTRU	10,276		10,276		
PW ECRE. REAL ES	2,311		2,311		
SOLID WASTE MGMT	160,718	103,321	51,619		5,778
AVIATION	258,622	169,867	86,829		1,926
HOUSING/COM. DEV	21,169	12,696	4,620		3,853
LIBRARY	160,997	91,500	54,088		15,409

City of Houston, Texas
 FY 2003 Full Cost Alloc. Plan
 HUMAN RESOURCES
 Departmental Cost
 Allocation Summary

	Total	SELECTION	PERSONNEL SVCS	CLASSIFIED TEST	TRAINING
PARKS & RECREAT	\$498,356	\$318,719	\$103,876		\$75,761
HEALTH/HUMAN SVS	418,358	184,752	109,691		123,915
CONVENTION/ENTER	25,828	10,069	6,771		8,988
INSURANCE MGMT	398		398		
CABLE TV (208)	956		956		
9-1-1 (218)	4,541		4,541		
PLANNING & DEV	58,475	31,960	6,612		19,903
P/D.SIGN ADM 210	2,469		2,469		
P/D.BLDG INS 214	20,951		20,951		
HEALTH BENEF-888	2,788		2,788		
WORKERS' COMPENS	2,868		2,868		
LEGAL-PROPERTY &	2,788		2,788		
Direct Billed	201,312		201,312		
Total	\$4,664,356	\$1,833,252	\$1,820,110	\$466,194	\$544,800
	=====	=====	=====	=====	=====

FY2003 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

CONTROLLER'S OFFICE

NATURE AND EXTENT OF SERVICES

The Office of the City Controller fulfills the fiscal responsibilities through seven divisions: Executive, Financial Reporting, Audit, Investment & Debt Management, Operations, Information Systems, and Administration. The Office controls the obligation and disbursement of City funds, provides timely and accurate financial reporting and accounting, manages the City's cash and investments, manages the servicing and retirement of the City's debt and performs audits/reviews of City programs and activities.

The allocation basis for all functions except Investment & Debt Management is the number of transaction. The allocation basis for Debt Management is the relative size of operating expenditures (not limited to General Fund).

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
CONTROLLER'S OFFICE
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$6,242,687			\$6,242,687
Deductions:				
CAPITAL OUTLAY	(27,725)			
Total deductions:	(27,725)			(27,725)
Allocated additions:				
BUILDING DEPRECIATION	165,893		165,893	
EQUIPMENT DEPRECIATION	65,123		65,123	
GENERAL CITYWIDE SERVICES	119,494	1,239	120,733	
F&A ADMINISTRATIVE SERVICES	69,054	13,796	82,850	
F&A INFORMATION SERVICES	71,989	8,884	80,873	
F&A PROCUREMENT SERVICES	5,139	1,585	6,724	
F&A TAX AND REVENUE	22,272	3,418	25,690	
F&A FINANCIAL SERVICES	23,213	2,987	26,200	
AFFIRMATIVE ACTION	897	53	950	
MAYOR'S OFFICE - EXECUTIVE	10,095	8,007	18,102	
HUMAN RESOURCES	15,770	2,872	18,642	
CONTROLLER'S OFFICE		47,687	47,687	
LEGAL DEPT.		127,682	127,682	
CITY SECRETARY'S OFFICE		7,165	7,165	
CITY COUNCIL		35,268	35,268	
BUILDING SERVICES		910,527	910,527	
CONVENTION/ENTERTAIN. RENTAL		8,868	8,868	
Total allocated additions:	568,939	1,180,038	1,748,977	1,748,977
Total to be allocated:	\$6,783,901	\$1,180,038		\$7,963,939
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City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
CONTROLLER'S OFFICE
Schedule of costs to be
allocated by function

Total General & admin CONTROLLER INVESTMENT/DEB

Wages & benefits

SALARIES & WAGES	\$4,094,039		\$3,733,734	\$360,305
FRINGE BENEFITS	979,900		894,567	85,333

Other expense and cost

SUPPLIES	125,899		120,970	4,929
OTHER CHARGES	1,015,124		971,259	43,865
CAPITAL OUTLAY	27,725	27,725		

Departmental

Expenditures	6,242,687	27,725	5,720,530	494,432
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Cost adjustments

Deductions	(27,725)	(27,725)		
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Functional cost	6,214,962		5,720,530	494,432
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Additions: 1st

Others	568,939	568,939		
Reallocate admin		(568,939)	568,939	
Allocable costs	6,783,901		6,289,469	494,432
1st Allocation	6,783,901		6,289,469	494,432

Additions: 2nd

Others	1,180,038	1,180,038		
Reallocate admin		(1,180,038)	1,180,038	
Allocable costs	1,180,038		1,180,038	

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
CONTROLLER'S OFFICE
Schedule of costs to be
allocated by function

Detail page 137
Schedule 13.003
FISCAL 2001
(continued)

Total General & admin CONTROLLER INVESTMENT/DEB

2nd Allocation	\$1,180,038	\$1,180,038	
	-----	-----	
Total allocated	\$7,963,939	\$7,469,507	\$494,432
	=====	=====	=====

City of Houston, Texas
 FY 2003 Full Cost Alloc. Plan
 CONTROLLER'S OFFICE
 Detail allocation of
 CONTROLLER

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	1,401	1.771	\$111,443		\$111,443		\$111,443
F&A ADMIN	2,738	3.462	217,794		217,794		217,794
AFFIRMATIVE ACT	285	0.360	22,670		22,670		22,670
MAYOR-EXECUTIVE	576	0.728	45,818		45,818		45,818
HUMAN RESOURCES	1,481	1.873	117,806		117,806		117,806
CONTROLLER	578	0.731	45,977		45,977		45,977
LEGAL	3,481	4.402	276,896		276,896	57,044	333,940
CITY SECRETARY	6	0.007	477		477	98	575
CITY COUNCIL	370	0.467	29,432		29,432	6,063	35,495
MUN COURTS-ADMIN	1,289	1.630	102,534		102,534	21,123	123,657
BUILDING SVCS	630	0.796	50,113		50,113	10,324	60,437
PW ECRE. ADMIN	145	0.183	11,534		11,534	2,376	13,910
MUN COURTS-JUSTI	762	0.963	60,613		60,613	12,487	73,100
POLICE	8,899	11.254	707,872		707,872	145,831	853,703
FIRE	2,670	3.376	212,385		212,385	43,754	256,139
PW & ENG. OTHER	5,500	6.956	437,498		437,498	90,131	527,629
PW FLEET MGT/118	377	0.476	29,988		29,988	6,178	36,166
PW TRAFF CON/224	1,003	1.268	79,784		79,784	16,437	96,221
PW DRAIN MGT/227	350	0.442	27,841		27,841	5,736	33,577
PW PUB UTIL./701	4,434	5.607	352,703		352,703	72,662	425,365
PW ECRE. DESIGN	1,129	1.427	89,806		89,806	18,501	108,307
PW ECRE. CONSTRU	1,217	1.539	96,806		96,806	19,943	116,749
PW ECRE. REAL ES	274	0.365	21,796		21,796	4,491	26,287
SOLID WASTE MGMT	2,841	3.593	225,988		225,988	46,557	272,545
AVIATION	6,021	7.614	478,941		478,941	98,668	577,609
HOUSING/COM. DEV	1,906	2.410	151,613		151,613	31,234	182,847
LIBRARY	8,235	10.415	655,054		655,054	134,950	790,004
PARKS & RECREAT	6,187	7.824	492,145		492,145	101,389	593,534
HEALTH/HUMAN SVS	10,135	12.818	806,189		806,189	166,086	972,275
CONVENTION/ENTER	1,953	2.470	155,352		155,352	32,005	187,357
CABLE TV (208)	76	0.096	6,045		6,045	1,245	7,290
9-1-1 (218)	29	0.036	2,307		2,307	475	2,782
PLANNING & DEV	811	1.025	64,511		64,511	13,290	77,801
P/D.SIGN ADM 210	119	0.150	9,466		9,466	1,950	11,416

City of Houston, Texas
 FY 2003 Full Cost Alloc. Plan
 CONTROLLER'S OFFICE
 Detail allocation of
 CONTROLLER

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
P/D.BLDG INS 214	621	0.785	\$49,397		\$49,397	\$10,177	\$59,574
HEALTH BENEF-888	534	0.675	42,477		42,477	8,751	51,228
TIRZ's (20)	5	0.006	398		398	82	480
Subtotal	79,068	100.000	6,289,469		6,289,469	1,180,038	7,469,507
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Total	79,068	100.000	\$6,289,469		\$6,289,469	\$1,180,038	\$7,469,507
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Transactions

Source: Controller's Office

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
CONTROLLER'S OFFICE
Detail allocation of
INVESTMENT/DEBT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	51,146	2.833	\$14,008		\$14,008		\$14,008
F&A ADMIN	29,358	1.626	8,041		8,041		8,041
AFFIRMATIVE ACT	1,807	0.100	495		495		495
MAYOR-EXECUTIVE	2,300	0.127	630		630		630
HUMAN RESOURCES	3,582	0.198	981		981		981
CONTROLLER	6,243	0.345	1,710		1,710		1,710
LEGAL	14,109	0.781	3,864		3,864		3,864
CITY SECRETARY	809	0.044	222		222		222
CITY COUNCIL	4,086	0.226	1,119		1,119		1,119
MUN COURTS-ADMIN	15,257	0.845	4,179		4,179		4,179
PW & ENG. ADMIN	344	0.019	94		94		94
BUILDING SVCS	25,562	1.416	7,001		7,001		7,001
PW ECRE. ADMIN	938	0.051	257		257		257
MUN COURTS-JUSTI	3,866	0.214	1,059		1,059		1,059
POLICE	427,635	23.688	117,126		117,126		117,126
FIRE	237,550	13.159	65,063		65,063		65,063
PW & ENG. OTHER	35,576	1.970	9,744		9,744		9,744
PW FLEET MGT/118	9,218	0.510	2,525		2,525		2,525
PW TRAFF CON/224	50,613	2.803	13,862		13,862		13,862
PW DRAIN MGT/227	23,431	1.297	6,418		6,418		6,418
PW PUB UTIL./701	248,259	13.752	67,996		67,996		67,996
PW ECRE. DESIGN	7,305	0.404	2,001		2,001		2,001
PW ECRE. CONSTRU	7,871	0.436	2,156		2,156		2,156
PW ECRE. REAL ES	1,773	0.115	486		486		486
SOLID WASTE MGMT	60,123	3.330	16,467		16,467		16,467
AVIATION	122,594	6.791	33,577		33,577		33,577
HOUSING/COM. DEV	2,167	0.120	594		594		594
LIBRARY	36,240	2.007	9,926		9,926		9,926
PARKS & RECREAT	62,973	3.488	17,248		17,248		17,248
HEALTH/HUMAN SVS	55,866	3.094	15,301		15,301		15,301
CONVENTION/ENTER	20,331	1.126	5,568		5,568		5,568
CABLE TV (208)	1,547	0.085	424		424		424
9-1-1 (218)	2,299	0.127	630		630		630
PLANNING & DEV	9,147	0.506	2,505		2,505		2,505

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
CONTROLLER'S OFFICE
Detail allocation of
INVESTMENT/DEBT

Detail page 141
Schedule 13.005
FISCAL 2001
(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
P/D.SIGN ADM 210	1,604	0.088	\$439		\$439		\$439
P/D.BLDG INS 214	22,167	1.227	6,071		6,071		6,071
HEALTH BENEF-888	114,921	6.366	31,476		31,476		31,476
TIRZ's (20)	84,593	4.686	23,169		23,169		23,169
Subtotal	1,805,210	100.000	494,432		494,432		494,432
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Total	1,805,210	100.000	\$494,432		\$494,432		\$494,432
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Operating Expenditures (All funds)

Source: FY 2001 CAFR

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
CONTROLLER'S OFFICE
Departmental Cost
Allocation Summary

Total CONTROLLER INVESTMENT/DEB

GEN CITYWIDE SVC	\$125,451	\$111,443	\$14,008
F&A ADMIN	225,835	217,794	8,041
AFFIRMATIVE ACT	23,165	22,670	495
MAYOR-EXECUTIVE	46,448	45,818	630
HUMAN RESOURCES	118,787	117,806	981
CONTROLLER	47,687	45,977	1,710
LEGAL	337,804	333,940	3,864
CITY SECRETARY	797	575	222
CITY COUNCIL	36,614	35,495	1,119
MUN COURTS-ADMIN	127,836	123,657	4,179
PW & ENG. ADMIN	94		94
BUILDING SVCS	67,438	60,437	7,001
PW ECRE. ADMIN	14,167	13,910	257
MUN COURTS-JUSTI	74,159	73,100	1,059
POLICE	970,829	853,703	117,126
FIRE	321,202	256,139	65,063
PW & ENG. OTHER	537,373	527,629	9,744
PW FLEET MGT/118	38,691	36,166	2,525
PW TRAFF CON/224	110,083	96,221	13,862
PW DRAIN MGT/227	39,995	33,577	6,418
PW PUB UTIL./701	493,361	425,365	67,996
PW ECRE. DESIGN	110,308	108,307	2,001
PW ECRE. CONSTRU	118,905	116,749	2,156
PW ECRE. REAL ES	26,773	26,287	486
SOLID WASTE MGMT	289,012	272,545	16,467
AVIATION	611,186	577,609	33,577
HOUSING/COM. DEV	183,441	182,847	594
LIBRARY	799,930	790,004	9,926
PARKS & RECREAT	610,782	593,534	17,248
HEALTH/HUMAN SVS	987,576	972,275	15,301
CONVENTION/ENTER	192,925	187,357	5,568
CABLE TV (208)	7,714	7,290	424
9-1-1 (218)	3,412	2,782	630
PLANNING & DEV	80,306	77,801	2,505
P/D.SIGN ADM 210	11,855	11,416	439

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
CONTROLLER'S OFFICE
Departmental Cost
Allocation Summary

Detail page 143
Schedule 13.006
FISCAL 2001
(continued)

Total CONTROLLER INVESTMENT/DEB

P/D.BLDG INS 214	\$65,645	\$59,574	\$6,071
HEALTH BENEF-888	82,704	51,228	31,476
TIRZ's (20)	23,649	480	23,169

Direct Billed

Total	\$7,963,939	\$7,469,507	\$494,432
	=====	=====	=====

SCHEDULE 14.001

FY2003 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

LEGAL SERVICES

NATURE AND EXTENT OF SERVICES

The Legal Department provides legal counsel, advice, and representation for the Mayor, City Council, City departments, Council committees, and City boards and commissions. Activities include ordinance and resolution preparation, contract negotiations, utility regulation, civil code drafting and enforcement, personnel damage defense, claims, prosecution of criminal offenses, and real property tax collections and deed restriction enforcement. The Department identifies time spent by individual attorney, case, and department.

* Legal Services - The number of total actual hours spent for the City departments in FY 2001 is the basis for allocation. Since the bond funds are directly billed by the Legal Department for services rendered, no allocation is made for these funds.

City of Houston, Texas
 FY 2003 Full Cost Alloc. Plan
 LEGAL DEPT.
 Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$11,124,984			\$11,124,984
Deductions:				
CAPITAL OUTLAY	(4,268)			
Total deductions:	(4,268)			(4,268)
Allocated additions:				
BUILDING DEPRECIATION	132,520		132,520	
EQUIPMENT DEPRECIATION	73,636		73,636	
GENERAL CITYWIDE SERVICES	1,277,552	13,234	1,290,786	
F&A ADMINISTRATIVE SERVICES	107,440	21,615	129,055	
F&A INFORMATION SERVICES	121,348	14,503	135,851	
F&A PROCUREMENT SERVICES	28,777	8,951	37,728	
F&A TAX AND REVENUE	50,335	7,724	58,059	
F&A FINANCIAL SERVICES	136,497	17,565	154,062	
AFFIRMATIVE ACTION	2,075	123	2,198	
MAYOR'S OFFICE - EXECUTIVE	28,429	27,932	56,361	
HUMAN RESOURCES	28,359	5,151	33,510	
CONTROLLER'S OFFICE	280,760	57,044	337,804	
LEGAL DEPT.		904,867	904,867	
CITY SECRETARY'S OFFICE		43,149	43,149	
CITY COUNCIL		212,402	212,402	
BUILDING SERVICES		1,313,420	1,313,420	
CONVENTION/ENTERTAIN. RENTAL		13,387	13,387	
POLICE. RECORDS		638,319	638,319	
Total allocated additions:	2,267,728	3,299,386	5,567,114	5,567,114
Total to be allocated:	\$13,388,444	\$3,299,386		\$16,687,830
	=====	=====		=====

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
LEGAL DEPT.
Schedule of costs to be
allocated by function

Total General & admin LEGAL
SERVICES

Wages & benefits

SALARIES & WAGES	\$8,052,938		\$8,052,938
FRINGE BENEFITS	1,889,189		1,889,189

Other expense and cost

SUPPLIES	458,696		458,696
OTHER CHARGES	719,893		719,893
CAPITAL OUTLAY	4,268	4,268	

Departmental

Expenditures	11,124,984	4,268	11,120,716
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Cost adjustments

Deductions	(4,268)	(4,268)	
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Functional cost	11,120,716		11,120,716
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Additions: 1st

Others	2,267,728	2,267,728	
Reallocate admin		(2,267,728)	2,267,728
Allocable costs	13,388,444		13,388,444
1st Allocation	13,388,444		13,388,444

Additions: 2nd

Others	3,299,386	3,299,386	
Reallocate admin		(3,299,386)	3,299,386
Allocable costs	3,299,386		3,299,386

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
LEGAL DEPT.
Schedule of costs to be
allocated by function

Total General & admin

LEGAL
SERVICES

2nd Allocation	\$3,299,386	\$3,299,386
	-----	-----
Total allocated	\$16,687,830	\$16,687,830
	=====	=====

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
LEGAL DEPT.
Detail allocation of
LEGAL SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	3,661	2.035	\$272,562		\$272,562		\$272,562
F&A ADMIN	10,553	5.868	785,672		785,672		785,672
AFFIRMATIVE ACT	115	0.063	8,562		8,562		8,562
MAYOR-EXECUTIVE	3,969	2.207	295,493		295,493		295,493
HUMAN RESOURCES	4,124	2.293	307,032		307,032		307,032
CONTROLLER	1,715	0.953	127,682		127,682		127,682
LEGAL	12,154	6.758	904,867		904,867		904,867
CITY SECRETARY	57	0.031	4,244		4,244	1,310	5,554
CITY COUNCIL	1,140	0.633	84,873		84,873	26,204	111,077
MUN COURTS-ADMIN	1,522	0.846	113,313		113,313	34,984	148,297
BUILDING SVCS	844	0.469	62,836		62,836	19,400	82,236
PW ECRE. ADMIN	245	0.136	18,240		18,240	5,632	23,872
MUN COURTS-JUSTI	50,131	27.876	3,732,260		3,732,260	1,152,303	4,884,563
POLICE	16,433	9.138	1,223,439		1,223,439	377,726	1,601,165
FIRE	3,914	2.176	291,398		291,398	89,967	381,365
PW & ENG. OTHER	24,218	13.467	1,803,034		1,803,034	556,671	2,359,705
PW TRAFF CON/224	3,203	1.781	238,464		238,464	73,624	312,088
PW DRAIN MGT/227	446	0.248	33,205		33,205	10,252	43,457
PW PUB UTIL./701	7,147	3.974	532,095	(241,126)	290,969	164,280	455,249
PW ECRE. DESIGN	554	0.308	41,245		41,245	12,734	53,979
PW ECRE. CONSTRU	597	0.331	44,447		44,447	13,723	58,170
PW ECRE. REAL ES	1,497	0.832	111,452		111,452	34,410	145,862
SOLID WASTE MGMT	1,120	0.622	83,384		83,384	25,744	109,128
AVIATION	2,928	1.628	217,990		217,990	67,303	285,293
HOUSING/COM. DEV	405	0.225	30,152		30,152	9,309	39,461
LIBRARY	1,410	0.784	104,975		104,975	32,410	137,385
PARKS & RECREAT	3,839	2.134	285,814		285,814	88,243	374,057
HEALTH/HUMAN SVS	3,412	1.897	254,024		254,024	78,428	332,452
CONVENTION/ENTER	1,845	1.025	137,361		137,361	42,409	179,770
PLANNING & DEV	14,276	7.938	1,062,850		1,062,850	328,146	1,390,996
P/D.SIGN ADM 210	395	0.219	29,408		29,408	9,079	38,487
P/D.BLDG INS 214	807	0.448	60,081		60,081	18,550	78,631
HEALTH BENEF-888	9	0.005	670		670	207	877
TIRZ's (20)	1,146	0.652	85,320		85,320	26,338	111,658

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
LEGAL DEPT.
Detail allocation of
LEGAL SERVICES

Detail page 149
Schedule 14.004
FISCAL 2001
(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Subtotal	179,831	100.000	\$13,388,444	\$(241,126)	\$13,147,318	\$3,299,386	\$16,446,704
	-----	-----	-----	-----	-----	-----	-----
Direct Billed				241,126	241,126		241,126
Total	179,831	100.000	\$13,388,444		\$13,388,444	\$3,299,386	\$16,687,830
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Hours Billed

Source: Legal Department

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
LEGAL DEPT.
Departmental Cost
Allocation Summary

Detail page 150
Schedule 14.005
FISCAL 2001

	Total	LEGAL SERVICES
GEN CITYWIDE SVC	\$272,562	\$272,562
F&A ADMIN	785,672	785,672
AFFIRMATIVE ACT	8,562	8,562
MAYOR-EXECUTIVE	295,493	295,493
HUMAN RESOURCES	307,032	307,032
CONTROLLER	127,682	127,682
LEGAL	904,867	904,867
CITY SECRETARY	5,554	5,554
CITY COUNCIL	111,077	111,077
MUN COURTS-ADMIN	148,297	148,297
BUILDING SVCS	82,236	82,236
PW ECRE. ADMIN	23,872	23,872
MUN COURTS-JUSTI	4,884,563	4,884,563
POLICE	1,601,165	1,601,165
FIRE	381,365	381,365
PW & ENG. OTHER	2,359,705	2,359,705
PW TRAFF CON/224	312,088	312,088
PW DRAIN MGT/227	43,457	43,457
PW PUB UTIL./701	455,249	455,249
PW ECRE. DESIGN	53,979	53,979
PW ECRE. CONSTRU	58,170	58,170
PW ECRE. REAL ES	145,862	145,862
SOLID WASTE MGMT	109,128	109,128
AVIATION	285,293	285,293
HOUSING/COM. DEV	39,461	39,461
LIBRARY	137,385	137,385
PARKS & RECREAT	374,057	374,057
HEALTH/HUMAN SVS	332,452	332,452
CONVENTION/ENTER	179,770	179,770
PLANNING & DEV	1,390,996	1,390,996
P/D.SIGN ADM 210	38,487	38,487
P/D.BLDG INS 214	78,631	78,631
HEALTH BENEf-888	877	877
TIRZ's (20)	111,658	111,658

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
LEGAL DEPT.
Departmental Cost
Allocation Summary

Detail page 151
Schedule 14.005
FISCAL 2001
(continued)

	Total	LEGAL SERVICES
Direct Billed	\$241,126	\$241,126
Total	\$16,687,830	\$16,687,830
	=====	=====

SCHEDULE 15.001

FY2003 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

CITY SECRETARY'S OFFICE

NATURE AND EXTENT OF SERVICES

The City Secretary's Office is responsible for recording and keeping records of Council meetings and maintaining all official records. This office also coordinates City Council correspondence, prepares Council Meeting agenda, administers City elections, and receives vendor bid proposals. The number of transactions is the basis for allocating the costs of this office.

City of Houston, Texas
 FY 2003 Full Cost Alloc. Plan
 CITY SECRETARY'S OFFICE
 Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$808,371			\$808,371
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
BUILDING DEPRECIATION	18,398		18,398	
EQUIPMENT DEPRECIATION	6,840		6,840	
GENERAL CITYWIDE SERVICES	12,110	125	12,235	
F&A ADMINISTRATIVE SERVICES	17,307	3,707	21,014	
F&A INFORMATION SERVICES	94,287	54,009	148,296	
F&A PROCUREMENT SERVICES	4,091	1,286	5,377	
F&A TAX AND REVENUE	2,886	443	3,329	
F&A FINANCIAL SERVICES	346	45	391	
AFFIRMATIVE ACTION	146	9	155	
MAYOR'S OFFICE - EXECUTIVE	6,853	10,967	17,820	
HUMAN RESOURCES	3,508	642	4,150	
CONTROLLER'S OFFICE	699	98	797	
LEGAL DEPT.	4,244	1,310	5,554	
CITY SECRETARY'S OFFICE		74	74	
CITY COUNCIL		366	366	
BUILDING SERVICES		160,619	160,619	
Total allocated additions:	171,715	233,700	405,415	405,415
Total to be allocated:	\$980,086	\$233,700		\$1,213,786
	=====	=====		=====

City of Houston, Texas
 FY 2003 Full Cost Alloc. Plan
 CITY SECRETARY'S OFFICE
 Schedule of costs to be
 allocated by function

Total General & admin

CITY
SECRETARY

Wages & benefits

SALARIES & WAGES	\$569,958		\$569,958
FRINGE BENEFITS	146,641		146,641

Other expense and cost

SUPPLIES	12,781		12,781
OTHER CHARGES	78,991		78,991
CAPITAL OUTLAY			

Departmental

Expenditures	808,371		808,371
Functional cost	808,371		808,371

Additions: 1st

Others	171,715	171,715	
Reallocate admin		(171,715)	171,715
Allocable costs	980,086		980,086
1st Allocation	980,086		980,086

Additions: 2nd

Others	233,700	233,700	
Reallocate admin		(233,700)	233,700
Allocable costs	233,700		233,700
2nd Allocation	233,700		233,700

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
CITY SECRETARY'S OFFICE
Schedule of costs to be
allocated by function

Detail page 155
Schedule 15.003
FISCAL 2001
(continued)

Total General & admin CITY
SECRETARY

Total allocated	\$1,213,786	\$1,213,786
	=====	=====

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
CITY SECRETARY'S OFFICE
Detail allocation of
CITY SECRETARY

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	1,401	1.771	\$17,366		\$17,366		\$17,366
F&A ADMIN	2,738	3.462	33,939		33,939		33,939
AFFIRMATIVE ACT	285	0.360	3,533		3,533		3,533
MAYOR-EXECUTIVE	576	0.728	7,140		7,140		7,140
HUMAN RESOURCES	1,481	1.873	18,358		18,358		18,358
CONTROLLER	578	0.731	7,165		7,165		7,165
LEGAL	3,481	4.402	43,149		43,149		43,149
CITY SECRETARY	6	0.007	74		74		74
CITY COUNCIL	370	0.467	4,586		4,586	1,262	5,848
MUN COURTS-ADMIN	1,289	1.630	15,978		15,978	4,396	20,374
BUILDING SVCS	630	0.796	7,809		7,809	2,149	9,958
PW ECRE. ADMIN	145	0.183	1,797		1,797	495	2,292
MUN COURTS-JUSTI	762	0.963	9,445		9,445	2,599	12,044
POLICE	8,899	11.254	110,307		110,307	30,351	140,658
FIRE	2,670	3.376	33,096		33,096	9,106	42,202
PW & ENG. OTHER	5,500	6.956	68,175		68,175	18,758	86,933
PW FLEET MGT/118	377	0.476	4,673		4,673	1,286	5,959
PW TRAFF CON/224	1,003	1.268	12,433		12,433	3,421	15,854
PW DRAIN MGT/227	350	0.442	4,338		4,338	1,194	5,532
PW PUB UTIL./701	4,434	5.607	54,962		54,962	15,123	70,085
PW ECRE. DESIGN	1,129	1.427	13,994		13,994	3,851	17,845
PW ECRE. CONSTRU	1,217	1.539	15,085		15,085	4,151	19,236
PW ECRE. REAL ES	274	0.365	3,397		3,397	933	4,330
SOLID WASTE MGMT	2,841	3.593	35,216		35,216	9,689	44,905
AVIATION	6,021	7.614	74,633		74,633	20,535	95,168
HOUSING/COM. DEV	1,906	2.410	23,626		23,626	6,501	30,127
LIBRARY	8,235	10.415	102,077		102,077	28,086	130,163
PARKS & RECREAT	6,187	7.824	76,691		76,691	21,101	97,792
HEALTH/HUMAN SVS	10,135	12.818	125,628		125,628	34,566	160,194
CONVENTION/ENTER	1,953	2.470	24,208		24,208	6,661	30,869
CABLE TV (208)	76	0.096	942		942	259	1,201
9-1-1 (218)	29	0.036	359		359	99	458
PLANNING & DEV	811	1.025	10,053		10,053	2,766	12,819
P/D.SIGN ADM 210	119	0.150	1,475		1,475	406	1,881

City of Houston, Texas
 FY 2003 Full Cost Alloc. Plan
 CITY SECRETARY'S OFFICE
 Detail allocation of
 CITY SECRETARY

Detail page 157

Schedule 15.004

FISCAL 2001

(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
P/D.BLDG INS 214	621	0.785	\$7,698		\$7,698	\$2,118	\$9,816
HEALTH BENEF-888	534	0.675	6,619		6,619	1,821	8,440
TIRZ's (20)	5	0.006	62		62	17	79
Subtotal	79,068	100.000	980,086		980,086	233,700	1,213,786
	-----	-----	-----	-----	-----	-----	-----
Total	79,068	100.000	\$980,086		\$980,086	\$233,700	\$1,213,786
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Transactions

Source: Controller's Office

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
CITY SECRETARY'S OFFICE
Departmental Cost
Allocation Summary

	Total	CITY SECRETARY
GEN CITYWIDE SVC	\$17,366	\$17,366
F&A ADMIN	33,939	33,939
AFFIRMATIVE ACT	3,533	3,533
MAYOR-EXECUTIVE	7,140	7,140
HUMAN RESOURCES	18,358	18,358
CONTROLLER	7,165	7,165
LEGAL	43,149	43,149
CITY SECRETARY	74	74
CITY COUNCIL	5,848	5,848
MUN COURTS-ADMIN	20,374	20,374
BUILDING SVCS	9,958	9,958
PW ECRE. ADMIN	2,292	2,292
MUN COURTS-JUSTI	12,044	12,044
POLICE	140,658	140,658
FIRE	42,202	42,202
PW & ENG. OTHER	86,933	86,933
PW FLEET MGT/118	5,959	5,959
PW TRAFF CON/224	15,854	15,854
PW DRAIN MGT/227	5,532	5,532
PW PUB UTIL./701	70,085	70,085
PW ECRE. DESIGN	17,845	17,845
PW ECRE. CONSTRU	19,236	19,236
PW ECRE. REAL ES	4,330	4,330
SOLID WASTE MGMT	44,905	44,905
AVIATION	95,168	95,168
HOUSING/COM. DEV	30,127	30,127
LIBRARY	130,163	130,163
PARKS & RECREAT	97,792	97,792
HEALTH/HUMAN SVS	160,194	160,194
CONVENTION/ENTER	30,869	30,869
CABLE TV (208)	1,201	1,201
9-1-1 (218)	458	458
PLANNING & DEV	12,819	12,819
P/D.SIGN ADM 210	1,881	1,881
P/D.BLDG INS 214	9,816	9,816

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
CITY SECRETARY'S OFFICE
Departmental Cost
Allocation Summary

Detail page 159
Schedule 15.005
FISCAL 2001
(continued)

	Total	CITY SECRETARY
HEALTH BENEF-888	\$8,440	\$8,440
TIRZ's (20)	79	79
Direct Billed		
Total	\$1,213,786	\$1,213,786
	=====	=====

SCHEDULE 16.001

FY2003 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

CITY COUNCIL

NATURE AND EXTENT OF SERVICES

The City Council serves as the legislative body of the City government with the power to enact all ordinances and resolutions. The number of transactions is the basis for allocating the costs of the City Council.

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
CITY COUNCIL
Costs to be allocated

Detail page 161
Schedule 16.002
FISCAL 2001

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$4,101,685			\$4,101,685
Deductions:				
CAPITAL OUTLAY	(11,741)			
Total deductions:	(11,741)			(11,741)
Allocated additions:				
BUILDING DEPRECIATION	61,775		61,775	
EQUIPMENT DEPRECIATION	9,001		9,001	
GENERAL CITYWIDE SERVICES	278,888	2,887	281,775	
F&A ADMINISTRATIVE SERVICES	137,049	29,328	166,377	
F&A INFORMATION SERVICES	37,168	4,455	41,623	
F&A PROCUREMENT SERVICES	17,168	5,298	22,466	
F&A TAX AND REVENUE	14,577	2,237	16,814	
F&A FINANCIAL SERVICES	14,872	1,913	16,785	
AFFIRMATIVE ACTION	1,012	60	1,072	
MAYOR'S OFFICE - EXECUTIVE	11,386	9,031	20,417	
HUMAN RESOURCES	31,673	5,795	37,468	
CONTROLLER'S OFFICE	30,551	6,063	36,614	
LEGAL DEPT.	84,873	26,204	111,077	
CITY SECRETARY'S OFFICE	4,586	1,262	5,848	
CITY COUNCIL		22,576	22,576	
BUILDING SERVICES		601,880	601,880	
CONVENTION/ENTERTAIN. RENTAL		72,145	72,145	
Total allocated additions:	734,579	791,134	1,525,713	1,525,713
Total to be allocated:	\$4,824,523	\$791,134		\$5,615,657
	=====	=====		=====

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
CITY COUNCIL
Schedule of costs to be
allocated by function

Total General & admin
CITY
COUNCIL

Wages & benefits

SALARIES & WAGES	\$3,030,209		\$3,030,209
FRINGE BENEFITS	700,013		700,013

Other expense and cost

SUPPLIES	128,193		128,193
OTHER CHARGES	231,529		231,529
CAPITAL OUTLAY	11,741	11,741	

Departmental

Expenditures	4,101,685	11,741	4,089,944
Cost adjustments			

Deductions	(11,741)	(11,741)	
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Functional cost	4,089,944		4,089,944
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Additions: 1st

Others	734,579	734,579	
Reallocate admin		(734,579)	734,579
Allocable costs	4,824,523		4,824,523
1st Allocation	4,824,523		4,824,523

Additions: 2nd

Others	791,134	791,134	
Reallocate admin		(791,134)	791,134
Allocable costs	791,134		791,134

CITY COUNCIL

Schedule of costs to be
allocated by function

Total General & admin

CITY
COUNCIL

2nd Allocation

\$791,134

\$791,134

Total allocated

\$5,615,657

\$5,615,657

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
CITY COUNCIL
Detail allocation of
CITY COUNCIL

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	1,401	1.771	\$85,485		\$85,485		\$85,485
F&A ADMIN	2,738	3.462	167,066		167,066		167,066
AFFIRMATIVE ACT	285	0.360	17,390		17,390		17,390
MAYOR-EXECUTIVE	576	0.728	35,146		35,146		35,146
HUMAN RESOURCES	1,481	1.873	90,367		90,367		90,367
CONTROLLER	578	0.731	35,268		35,268		35,268
LEGAL	3,481	4.402	212,402		212,402		212,402
CITY SECRETARY	6	0.007	366		366		366
CITY COUNCIL	370	0.467	22,576		22,576		22,576
MUN COURTS-ADMIN	1,289	1.630	78,651		78,651	14,963	93,614
BUILDING SVCS	630	0.796	38,441		38,441	7,313	45,754
PW ECRE. ADMIN	145	0.183	8,848		8,848	1,683	10,531
MUN COURTS-JUSTI	762	0.963	46,495		46,495	8,846	55,341
POLICE	8,899	11.254	542,994		542,994	103,303	646,297
FIRE	2,670	3.376	162,916		162,916	30,994	193,910
PW & ENG. OTHER	5,500	6.956	335,596		335,596	63,846	399,442
PW FLEET MGT/118	377	0.476	23,004		23,004	4,376	27,380
PW TRAFF CON/224	1,003	1.268	61,200		61,200	11,643	72,843
PW DRAIN MGT/227	350	0.442	21,356		21,356	4,063	25,419
PW PUB UTIL./701	4,434	5.607	270,551		270,551	51,472	322,023
PW ECRE. DESIGN	1,129	1.427	68,889		68,889	13,106	81,995
PW ECRE. CONSTRU	1,217	1.539	74,258		74,258	14,127	88,385
PW ECRE. REAL ES	274	0.365	16,719		16,719	3,182	19,901
SOLID WASTE MGMT	2,841	3.593	173,350		173,350	32,979	206,329
AVIATION	6,021	7.614	367,386		367,386	69,894	437,280
HOUSING/COM. DEV	1,906	2.410	116,299		116,299	22,126	138,425
LIBRARY	8,235	10.415	502,478		502,478	95,595	598,073
PARKS & RECREAT	6,187	7.824	377,515		377,515	71,821	449,336
HEALTH/HUMAN SVS	10,135	12.818	618,411		618,411	117,651	736,062
CONVENTION/ENTER	1,953	2.470	119,167		119,167	22,671	141,838
CABLE TV (208)	76	0.096	4,637		4,637	882	5,519
9-1-1 (218)	29	0.036	1,770		1,770	337	2,107
PLANNING & DEV	811	1.025	49,485		49,485	9,414	58,899
P/D.SIGN ADM 210	119	0.150	7,261		7,261	1,381	8,642

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan

CITY COUNCIL
Detail allocation of
CITY COUNCIL

Detail page 165

Schedule 16.004

FISCAL 2001

(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
P/D.BLDG INS 214	621	0.785	\$37,892		\$37,892	\$7,209	\$45,101
HEALTH BENEF-888	534	0.675	32,583		32,583	6,199	38,782
TIRZ's (20)	5	0.006	305		305	58	363
Subtotal	79,068	100.000	4,824,523		4,824,523	791,134	5,615,657
	-----	-----	-----	-----	-----	-----	-----
Total	79,068	100.000	\$4,824,523		\$4,824,523	\$791,134	\$5,615,657
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Number of Transactions

Source: Controller's Office

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
CITY COUNCIL
Departmental Cost
Allocation Summary

	Total	CITY COUNCIL
GEN CITYWIDE SVC	\$85,485	\$85,485
F&A ADMIN	167,066	167,066
AFFIRMATIVE ACT	17,390	17,390
MAYOR-EXECUTIVE	35,146	35,146
HUMAN RESOURCES	90,367	90,367
CONTROLLER	35,268	35,268
LEGAL	212,402	212,402
CITY SECRETARY	366	366
CITY COUNCIL	22,576	22,576
MUN COURTS-ADMIN	93,614	93,614
BUILDING SVCS	45,754	45,754
PW ECRE. ADMIN	10,531	10,531
MUN COURTS-JUSTI	55,341	55,341
POLICE	646,297	646,297
FIRE	193,910	193,910
PW & ENG. OTHER	399,442	399,442
PW FLEET MGT/118	27,380	27,380
PW TRAFF CON/224	72,843	72,843
PW DRAIN MGT/227	25,419	25,419
PW PUB UTIL./701	322,023	322,023
PW ECRE. DESIGN	81,995	81,995
PW ECRE. CONSTRU	88,385	88,385
PW ECRE. REAL ES	19,901	19,901
SOLID WASTE MGMT	206,329	206,329
AVIATION	437,280	437,280
HOUSING/COM. DEV	138,425	138,425
LIBRARY	598,073	598,073
PARKS & RECREAT	449,336	449,336
HEALTH/HUMAN SVS	736,062	736,062
CONVENTION/ENTER	141,838	141,838
CABLE TV (208)	5,519	5,519
9-1-1 (218)	2,107	2,107
PLANNING & DEV	58,899	58,899
P/D.SIGN ADM 210	8,642	8,642
P/D.BLDG INS 214	45,101	45,101

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
CITY COUNCIL
Departmental Cost
Allocation Summary

Detail page 167
Schedule 16.005
FISCAL 2001
(continued)

	Total	CITY COUNCIL
HEALTH BENEF-888	\$38,782	\$38,782
TIRZ's (20)	363	363
Direct Billed		
Total	\$5,615,657	\$5,615,657
	=====	=====

SCHEDULE 17.001

FY2003 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

MUNICIPAL COURTS - ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Municipal Courts - Administration Department performs the duties required in the due process of misdemeanor violations of state law and local ordinances. The activities include filing complaints, preparing court dockets, recording and tracking court proceedings, collecting fines and fees, posting bonds, processing bond forfeitures, issuing and serving subpoenas and warrants. The costs are allocated directly to Municipal Courts - Justice.

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
MUNICIPAL COURTS-ADMIN
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$15,257,127			\$15,257,127
Deductions:				
CAPITAL OUTLAY	(4,253)			
Total deductions:	(4,253)			(4,253)
Allocated additions:				
BUILDING DEPRECIATION	118,008		118,008	
EQUIPMENT DEPRECIATION	110,424		110,424	
GENERAL CITYWIDE SERVICES	408,834	4,235	413,069	
F&A ADMINISTRATIVE SERVICES	132,241	26,171	158,412	
F&A INFORMATION SERVICES	1,811,837	205,628	2,017,465	
F&A PROCUREMENT SERVICES	34,389	15,942	50,331	
F&A TAX AND REVENUE	54,431	8,352	62,783	
F&A FINANCIAL SERVICES	51,956	6,685	58,641	
AFFIRMATIVE ACTION	4,391	259	4,650	
MAYOR'S OFFICE - EXECUTIVE	53,188	46,191	99,379	
HUMAN RESOURCES	91,975	16,804	108,779	
CONTROLLER'S OFFICE	106,713	21,123	127,836	
LEGAL DEPT.	113,313	34,984	148,297	
CITY SECRETARY'S OFFICE	15,978	4,396	20,374	
CITY COUNCIL	78,651	14,963	93,614	
BUILDING SERVICES		1,563,407	1,563,407	
Total allocated additions:	3,186,329	1,969,140	5,155,469	5,155,469
Total to be allocated:	\$18,439,203	\$1,969,140		\$20,408,343
	=====	=====		=====

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
MUNICIPAL COURTS-ADMIN
Schedule of costs to be
allocated by function

Total General & admin SVCS TO
M.C.JUS

Wages & benefits

SALARIES & WAGES	\$10,333,262		\$10,333,262
FRINGE BENEFITS	3,442,418		3,442,418

Other expense and cost

SUPPLIES	425,396		425,396
OTHER CHARGES	1,051,798		1,051,798
CAPITAL OUTLAY	4,253	4,253	

Departmental

Expenditures	15,257,127	4,253	15,252,874
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Cost adjustments

Deductions	(4,253)	(4,253)	
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Functional cost	15,252,874		15,252,874
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Additions: 1st

Others	3,186,329	3,186,329	
Reallocate admin		(3,186,329)	3,186,329
Allocable costs	18,439,203		18,439,203
1st Allocation	18,439,203		18,439,203

Additions: 2nd

Others	1,969,140	1,969,140	
Reallocate admin		(1,969,140)	1,969,140
Allocable costs	1,969,140		1,969,140

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
MUNICIPAL COURTS-ADMIN
Schedule of costs to be
allocated by function

	Total General & admin	SVCS TO M.C.JUS
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2nd Allocation	\$1,969,140	\$1,969,140
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Total allocated	\$20,408,343	\$20,408,343
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City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
MUNICIPAL COURTS-ADMIN
Detail allocation of
SVCS TO M.C.JUS

Detail page 172
Schedule 17.004
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
MUN COURTS-JUSTI	100	100.000	\$18,439,203		\$18,439,203	\$1,969,140	\$20,408,343
Subtotal	100	100.000	18,439,203		18,439,203	1,969,140	20,408,343
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$18,439,203		\$18,439,203	\$1,969,140	\$20,408,343
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: 100% to Municipal Courts - Justice

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
MUNICIPAL COURTS-ADMIN
Departmental Cost
Allocation Summary

Detail page 173
Schedule 17.005
FISCAL 2001

Total SVCS TO
 M.C.JUS

MUN COURTS-JUSTI \$20,408,343 \$20,408,343

Direct Billed

Total \$20,408,343 \$20,408,343
===== =====

SCHEDULE 18.001

FY2003 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

HEALTH AND HUMAN SERVICES DEPARTMENT - ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Health and Human Services Department (the Department) promotes and protects the general health and well-being of the citizens of Houston through administration of programs and activities in accordance with applicable laws and regulations of the State of Texas and the City. The Department is comprised of : Director's Office, Support Services, Community & Personal Health. The costs of the Administration are directly allocated to the Health and Human Services Department.

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
HEALTH ADMINISTRATION
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$12,399,659			\$12,399,659
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
EQUIPMENT DEPRECIATION	1,943,675		1,943,675	
GENERAL CITYWIDE SERVICES	56,992	590	57,582	
F&A ADMINISTRATIVE SERVICES	5,693	982	6,675	
F&A INFORMATION SERVICES	18,159	2,078	20,237	
AFFIRMATIVE ACTION	1,533	91	1,624	
MAYOR'S OFFICE - EXECUTIVE	17,255	13,686	30,941	
HUMAN RESOURCES	9,935	1,774	11,709	
BUILDING SERVICES		39,604	39,604	
Total allocated additions:	2,053,242	58,805	2,112,047	2,112,047
Total to be allocated:	\$14,452,901	\$58,805		\$14,511,706
	=====	=====		=====

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
HEALTH ADMINISTRATION
Schedule of costs to be
allocated by function

Total General & admin

DEPT.
ADMIN

Wages & benefits

SALARIES & WAGES	\$6,466,618	\$6,466,618
FRINGE BENEFITS	2,356,431	2,356,431

Other expense and cost

SUPPLIES	448,931	448,931
OTHER CHARGES	3,127,679	3,127,679
CAPITAL OUTLAY		

Departmental

Expenditures	12,399,659	12,399,659
Functional cost	12,399,659	12,399,659

Additions: 1st

Others	2,053,242	2,053,242
Reallocate admin	(2,053,242)	2,053,242
Allocable costs	14,452,901	14,452,901
1st Allocation	14,452,901	14,452,901

Additions: 2nd

Others	58,805	58,805
Reallocate admin	(58,805)	58,805
Allocable costs	58,805	58,805
2nd Allocation	58,805	58,805

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
HEALTH ADMINISTRATION
Schedule of costs to be
allocated by function

Detail page 177
Schedule 18.003
FISCAL 2001
(continued)

	Total General & admin	DEPT. ADMIN
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Total allocated	\$14,511,706 =====	\$14,511,706 =====
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City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
HEALTH ADMINISTRATION
Detail allocation of
DEPT. ADMIN

Detail page 178
Schedule 18.004
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
HEALTH/HUMAN SVS	100	100.000	\$14,452,901		\$14,452,901	\$58,805	\$14,511,706
Subtotal	100	100.000	14,452,901		14,452,901	58,805	14,511,706
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$14,452,901		\$14,452,901	\$58,805	\$14,511,706
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: 100% to Health and Human Services Dept.

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
HEALTH ADMINISTRATION
Departmental Cost
Allocation Summary

Detail page 179
Schedule 18.005
FISCAL 2001

	Total	DEPT. ADMIN
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HEALTH/HUMAN SVS	\$14,511,706	\$14,511,706
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Direct Billed

Total	\$14,511,706	\$14,511,706
	=====	=====

SCHEDULE 19.001

FY2003 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

PLANNING AND DEVELOPMENT - ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Planning and Development Department is responsible for comprehensive, strategic and long-range planning, neighborhood planning, development and maintenance of the citywide Geographic Information System (GIS) and processing subdivision and development plats. The Department's operating expenditures (all funds) is the basis for allocating the costs.

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
PLANNING ADMINISTRATION
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$9,069,264			\$9,069,264
Deductions:				
CAPITAL OUTLAY	(6,184)			
Total deductions:	(6,184)			(6,184)
Allocated additions:				
EQUIPMENT DEPRECIATION	1,012,115		1,012,115	
GENERAL CITYWIDE SERVICES	19,772	204	19,976	
F&A ADMINISTRATIVE SERVICES	1,975	341	2,316	
F&A INFORMATION SERVICES	6,300	721	7,021	
AFFIRMATIVE ACTION	532	31	563	
MAYOR'S OFFICE - EXECUTIVE	5,986	4,748	10,734	
HUMAN RESOURCES	3,447	616	4,063	
BUILDING SERVICES		13,740	13,740	
Total allocated additions:	1,050,127	20,401	1,070,528	1,070,528
Total to be allocated:	\$10,113,207	\$20,401		\$10,133,608
	=====	=====		=====

City of Houston, Texas
FY 2003 Full Cost Alloc. Plan
PLANNING ADMINISTRATION
Schedule of costs to be
allocated by function

	Total General & admin		DEPT ADM	OPERATIONS
Wages & benefits				

SALARIES & WAGES	\$6,165,232		\$256,895	\$5,908,337
FRINGE BENEFITS	1,475,459		61,480	1,413,979
Other expense and cost				

SUPPLIES	192,688		8,029	184,659
OTHERS	1,229,701		51,240	1,178,461
CAPITAL OUTLAY	6,184	6,184		
Departmental				
Expenditures	9,069,264	6,184	377,644	8,685,436
Cost adjustments				

Deductions	(6,184)	(6,184)		
Functional cost	9,063,080		377,644	8,685,436
Additions: 1st				
Others	1,050,127	1,050,127		
Reallocate admin		(1,050,127)	43,757	1,006,370
Allocable costs	10,113,207		421,401	9,691,806
1st Allocation	10,113,207		421,401	9,691,806

Additions: 2nd				
Others	20,401	20,401		
Reallocate admin		(20,401)	850	19,551
Allocable costs	20,401		850	19,551